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Organization (if applicable): Not Applicable

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Title of Hearing: House Ways & Means Committee HR 25 (Fair Tax)

Personal Background:

- I am a college graduate with a BA in Business Administration.
- I am a retired USMC LtCol. with over 25 years military service.
- At 50 years old I left Sprint Publishing & Advertising (10 years employment) as a marketing manager to start a construction business and fulfill "The American Dream".
- I successfully ran a marine construction business since 2000. I am now 60 years old and I'm an experienced business owner.

Statement:

I am in favor of the fair tax as submitted by Mr. Mike Huckabee for the following reasons:

- First and foremost, our current tax system is inadequate, broken, and unfair. Most Americans don't understand the current tax codes. This fact is backed up by the huge force of Americans who take tax courses so they can do taxes for the majority of Americans who do not understand how to do them. As a business owner I would not even think of doing my business taxes myself and I'll bet the majority of the heads of our nation in the executive, legislative and judicial branches of our government do not do their taxes either. Why, because the tax codes are so complicated.
- Secondly, the IRS employs Americans whose job it is to enforce codes. How many Americans are you going to send to jail because of an inept system? I am not a fan of the rich and famous or a fan of Wesley Snipes. At first I rooted for him to be locked up, but after watching "60 Minutes" on television I feel differently. He stated that he just signed his tax returns after they were prepared and trusted in those who did his taxes. This sound more like debtor prison to me. If we had the "Fair Tax" he would have paid much more in tax and he would have had no way to get around it. Have you seen his luxury automobiles, homes, jewelry, etc...? Just attach 25 to 30% tax on these items and you'll agree that America would prosper from the Fair Tax. Additionally, you would still need an IRS but probably a 10th of the current size.
- The "Black Market" would be reduced. The cases of individual & corporate tax fraud would be virtually eliminated. Only the hardened criminals would go to jail and not our citizens. This system is fair for the rich, middle class and poor alike.
- Finally, the numerous wasted hours of tax preparation and investigating how I can reduce my tax burden will be eliminated. I will also tell you that the government would have made considerable more revenue from me under the Fair Tax than I have currently paid in taxes both as a business owner, a corporate employee and a government employee. I don't mind paying my fair share if it's fair.

Michael A. Kelly